

Central Intelligence Agency



Washington, D.C. 20505

O/CONGRESSIONAL AFFAIRS

87-0146

OCA FILE AREP

RECPT # \_\_\_\_\_

14 JAN 1987

The Honorable David L. Boren  
Chairman  
Select Committee on Intelligence  
United State Senate  
Washington, D.C. 20510

STAT

STAT

Dear Mr. Chairman:

As required by the Federal Managers' Financial Integrity Act of 1982 (P.L. 97-255), this is my report to you on the systems of internal accounting and administrative controls of the Central Intelligence Agency (CIA), the Intelligence Community Staff (ICS), and [redacted] in effect for Fiscal Year 1986.

An evaluation of these systems was performed in reasonable accordance with the guidelines issued by the Office of Management and Budget. Senior officials in reporting the results of their respective evaluations were required to also evaluate the substance of findings of internal management reviews, staff reporting, and audit or inspection reports. No material weakness in Agency systems of internal accounting and administrative controls was identified in any of these evaluations.

I am satisfied based upon the written certifications of responsible senior officials and evaluations of the findings of inspections and audits by the Office of the Inspector General that the CIA, ICS, and [redacted] systems of internal accounting and administrative controls provide reasonable assurance that:

STAT

- (a) Obligations and costs comply with applicable law;
- (b) All assets are safeguarded against waste, loss, unauthorized use, and misappropriation; and
- (c) Revenues and expenditures applicable to agency operations are recorded and accounted for properly so that accounts and reliable financial and statistical reports may be prepared and accountability of the assets may be maintained.

The Honorable David L. Boren

I further report to you that, to the best of my knowledge based upon the evaluation and written assurance of the responsible senior official, the accounting system of the Agency, which also supports ICS and  substantially conforms with the principles, standards, and requirements prescribed by the Comptroller General.

STAT

Statements similar to this one are being provided to The President and the Chairman of the House Permanent Select Committee on Intelligence.

Respectfully yours,

/s/ Robert M. Gates

Robert M. Gates  
Acting Director of Central Intelligence

DA/DOF/ARElkins [ ] (23 Dec 96)

STAT

SUBJECT: Report to The President

Distribution:

Orig. - Addressee

1 - DDA

1 - ED

[REDACTED]

1 - IG

1 - D/OF

1 - ADPP/OF